

FILE COPY

SEP 24 1921

JAMES J. WILSON,
CLERK

No. 236

In the Supreme Court
OF THE
United States

OCTOBER TERM, 1921

UNION TRUST COMPANY OF SAN FRANCISCO and
ALBERT LACHMAN, as Executors of the Last
Will and Testament of Henriette S. Lachman,
Deceased,

Plaintiffs in Error,

vs.

JUSTUS S. WARDELL, United States Collector of
Internal Revenue for the First District of Cal-
ifornia, and JOHN L. FLYNN, United States
Collector of Internal Revenue for the First
District of California,

Defendants in Error.

MOTION TO ADVANCE CAUSE.

*To the Honorable, the Supreme Court of the United
States:*

The plaintiffs in error in the above entitled cause
respectfully move the court to advance said cause for

hearing so that it will be heard together with the cases of *Shwab*, plaintiff in error, v. *Doyle*, defendant in error, October term, 1921, No. 200; and *Levy et al.*, plaintiffs in error, v. *Wardell et al.*, defendants in error, October term, 1921, No. 303.

This motion is made for the reason that all three of said cases involve the taxability under the Federal Estate Tax Act of September 8, 1916, of transfers *inter vivos* made before the passage of said act:

[1] *Shwab v. Doyle* involves a transfer which took effect in possession and enjoyment before the passage of said act, but which is alleged to have been made in contemplation of death, and to be taxable under said act;

[2] *Union Trust Company v. Wardell* involves a transfer made before the passage of said act, but which is alleged to have taken effect in possession and enjoyment after the passage thereof, and to be taxable under said act; and

[3] *Levy v. Wardell* involves a transfer of the decedent's entire estate made before the passage of said act, but which is alleged to have taken effect in possession and enjoyment after the passage thereof, and to be taxable under said act, although the grantor left no estate at the time of her death.

It is believed that it will be to the convenience and best interests of all the parties, as well as to the con-

venience of the court, if all three of said cases are heard by the court at the same time.

Respectfully submitted,

E. S. HELLER,

ISAAC FROHMAN,

EDWARD F. TREADWELL,

GARRET W. McENERNEY,

Attorneys for Plaintiffs in Error.

To the defendants in error in the above entitled cause and Harry M. Daugherty, Attorney-General of the United States, Frank M. Silva, United States Attorney, E. M. Leonard, Assistant United States Attorney, and D. M. Kelleher, their attorneys:

You and each of you will please take notice that the foregoing motion to advance will be submitted to the Supreme Court of the United States at Washington, D. C., on the third day of October, 1921, or as soon thereafter as counsel can be heard.

E. S. HELLER,

ISAAC FROHMAN,

EDWARD F. TREADWELL,

GARRET W. McENERNEY,

Attorneys for Plaintiffs in Error.

Received a copy of the within this _____ day of September, 1921.

Attorneys for Defendants in Error.